

**2024/5 Budget - Smokecraft**

Start Date: 05/27/2024

End Date: 05/25/2025

LY Start: 05/29/2023

LY End: 05/26/2024

**PERIOD 4**

4/1/2024

4/28/2024

**PERIOD 4**

3/31/2025

4/27/2025

		2024 Actual	% of Sales	2025 Budget	% of Sales
<b>Gross Sales</b>					
<b>5100</b>	Food Sales	\$ 115,655.59	84.57%	\$ 131,174.26	84.46%
<b>5180</b>	NA Beverage	\$ 2,111.25	1.54%	\$ 2,394.54	1.54%
	<b>Total Food Sales</b>	<b>\$ 117,766.84</b>	<b>86.11%</b>	<b>\$ 133,568.80</b>	<b>86.00%</b>
<b>5210</b>	Liquor Sales	\$ 10,211.00	7.47%	\$ 13,569.50	8.74%
<b>5220</b>	Wine Sales	\$ 1,775.98	1.30%	\$ 2,360.12	1.52%
<b>5230</b>	Bottled Beer Sales	\$ 769.75	0.56%	\$ 1,022.93	0.66%
<b>5240</b>	Draft Beer Sales	\$ 6,235.00	4.56%	\$ 8,285.75	5.33%
	<b>Total Beverage Sales</b>	<b>\$ 18,991.73</b>	<b>13.89%</b>	<b>\$ 25,238.29</b>	<b>16.25%</b>
	<b>Gross F&amp;B Sales</b>	<b>\$ 136,758.57</b>	<b>101.26%</b>	<b>\$ 158,807.09</b>	<b>102.25%</b>
<b>Deductions</b>					
<b>5110</b>	Goodwill Comps	\$ 1,474.03	1.09%	\$ 854.22	0.55%
<b>5120</b>	Guest Recovery Comps	\$ 215.60	0.16%	\$ 465.94	0.30%
<b>5131</b>	50% Employee Discounts	\$ 503.20	0.37%	\$ 698.91	0.45%
<b>5132</b>	Manager Meal Discounts	\$ 500.90	0.37%	\$ 543.59	0.35%
<b>5150</b>	Discounts Marketing	\$ 102.75	0.08%	\$ 543.59	0.35%
<b>5250</b>	Goodwill Bar Comps	\$ 193.00	0.14%	\$ 388.28	0.25%
	<b>Total Deductions</b>	<b>\$ 2,989.48</b>	<b>2.21%</b>	<b>\$ 3,494.53</b>	<b>2.25%</b>
<b>Other Income and Expense</b>					
<b>5300</b>	Sundry Sales	\$ 125.00	0.09%	\$ -	0.00%
<b>5910</b>	Service Charge Revenue - Catering	\$ 1,160.31	0.86%	\$ -	0.00%
	<b>Total Other Income and Expense</b>	<b>\$ 1,285.31</b>	<b>0.95%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Net Sales</b>	<b>\$ 135,054.40</b>	<b>100.00%</b>	<b>\$ 155,312.56</b>	<b>100.00%</b>
<b>Food Costs</b>					
<b>6110</b>	Meat Cost	\$ 16,531.58	14.04%	\$ 19,501.05	14.60%
<b>6120</b>	Poultry Cost	\$ 3,394.20	2.88%	\$ 3,472.79	2.60%
<b>6130</b>	Seafood Cost	\$ 461.93	0.39%	\$ 667.84	0.50%
<b>6140</b>	Dairy Cost	\$ 5,010.34	4.25%	\$ 5,342.75	4.00%
<b>6150</b>	Produce Cost	\$ 3,740.16	3.18%	\$ 4,274.20	3.20%
<b>6160</b>	Bakery Cost	\$ 1,793.38	1.52%	\$ 1,869.96	1.40%
<b>6170</b>	Grocery Cost	\$ 7,721.13	6.56%	\$ 8,281.27	6.20%
<b>6180</b>	NA Beverage	\$ 732.83	0.62%	\$ 667.84	0.50%
	<b>Total Food Cost</b>	<b>\$ 39,385.55</b>	<b>33.44%</b>	<b>\$ 44,077.70</b>	<b>33.00%</b>

<b>Beverage Costs</b>					
<b>6210</b>	Liquor Cost	\$	2,087.83	11.11%	\$ 2,641.74 10.47%
<b>6220</b>	Wine Cost	\$	374.07	1.99%	\$ 473.31 1.88%
<b>6230</b>	Bottled Beer Cost	\$	200.48	1.07%	\$ 253.67 1.01%
<b>6240</b>	Draft Beer Cost	\$	1,326.90	7.06%	\$ 1,678.93 6.65%
<b>Total Bev Cost</b>		<b>\$</b>	<b>3,989.28</b>	<b>21.22%</b>	<b>\$ 5,047.66 20.00%</b>
<b>Total F&amp;B Costs</b>		<b>\$</b>	<b>43,374.83</b>	<b>32.12%</b>	<b>\$ 49,125.36 31.63%</b>
<b>Gross Profit</b>		<b>\$</b>	<b>91,679.57</b>	<b>67.88%</b>	<b>\$ 106,187.20 68.37%</b>
<b>Payroll Costs</b>					
<b>6310</b>	Management Salaries	\$	14,624.97	10.83%	\$ 14,740.38 9.49%
<b>6311</b>	Direct Labor - FOH	\$	3,781.25	2.80%	\$ 3,882.81 2.50%
<b>6312</b>	Overtime Labor - FOH	\$	-	0.00%	\$ - 0.00%
<b>6313</b>	Training Labor	\$	456.72	0.34%	\$ 232.97 0.15%
<b>6314</b>	Direct Labor - BOH	\$	23,535.74	17.43%	\$ 26,403.14 17.00%
<b>6315</b>	Overtime Labor - BOH	\$	112.59	0.08%	\$ - 0.00%
<b>Total Labor</b>		<b>\$</b>	<b>42,511.27</b>	<b>31.48%</b>	<b>\$ 45,259.30 29.14%</b>
<b>6510</b>	Payroll Taxes	\$	4,764.06	3.53%	\$ 5,824.22 3.75%
<b>6530</b>	Vacation Pay	\$	-	0.00%	\$ - 0.00%
<b>6540</b>	Parking	\$	100.00	0.07%	\$ 200.00 0.13%
<b>6550</b>	Uniform Allowance	\$	-	0.00%	\$ - 0.00%
<b>6560</b>	Continuing Education	\$	-	0.00%	\$ - 0.00%
<b>6570</b>	Group Insurance	\$	390.80	0.29%	\$ 600.00 0.39%
<b>6580</b>	Workers Compensation	\$	445.08	0.33%	\$ 510.00 0.33%
<b>6610</b>	Other Benefits	\$	-	0.00%	\$ - 0.00%
<b>6615</b>	Payroll Processing Fees	\$	251.00	0.19%	\$ 300.00 0.25%
<b>Total Payroll Expenses</b>		<b>\$</b>	<b>5,950.94</b>	<b>4.41%</b>	<b>\$ 7,434.22 4.79%</b>
<b>Total Payroll Costs</b>		<b>\$</b>	<b>48,462.21</b>	<b>35.88%</b>	<b>\$ 52,693.52 33.93%</b>
<b>Controllable Expenses</b>					
<b>6500</b>	3rd Party Delivery Expense	\$	5,003.48	3.70%	\$ 4,659.38 3.00%
<b>6710</b>	Operating Lease/Rentals-Kitchen/Bar	\$	428.10	0.32%	\$ 550.00 0.35%
<b>6740</b>	Security	\$	-	0.00%	\$ - 0.00%
<b>6750</b>	Trash Removal	\$	150.00	0.11%	\$ - 0.00%
<b>6790</b>	Other Contracted Services	\$	300.00	0.22%	\$ 300.00 0.19%
<b>7010</b>	Register Over/Short	\$	2,523.58	1.87%	\$ - 0.00%
<b>7010</b>	China/Glassware/Silverware	\$	668.10	0.49%	\$ 621.25 0.40%
<b>7040</b>	Cleaning Supplies	\$	317.49	0.24%	\$ 310.63 0.20%
<b>7045</b>	Dish Chemicals	\$	146.08	0.11%	\$ 465.94 0.30%
<b>7050</b>	Decorations	\$	-	0.00%	\$ - 0.00%
<b>7060</b>	Linens	\$	1,217.28	0.90%	\$ 1,164.84 0.75%
<b>7080</b>	New Menus/Printing	\$	-	0.00%	\$ - 0.00%
<b>7090</b>	Menu/Guest Check/POS Supplies	\$	-	0.00%	\$ - 0.00%
<b>7105</b>	To Go Supplies	\$	2,438.30	1.81%	\$ 2,640.31 1.70%
<b>7106</b>	Catering Supplies	\$	526.56	0.39%	\$ 621.25 0.40%
<b>7110</b>	Operating Supplies F&B	\$	1,121.94	0.83%	\$ 1,553.13 1.00%

7120	Uniforms	\$ -	0.00%	\$ -	0.00%
7470	Live Entertainment	\$ -	0.00%	\$ -	0.00%
<b>Total Controllable Expenses</b>		<b>\$ 14,840.91</b>	<b>10.99%</b>	<b>\$ 12,886.72</b>	<b>8.30%</b>
<b>General &amp; Administrative</b>					
7190	Other Contracted Services-Admin	\$ 1,046.79	0.78%	\$ 1,500.00	0.97%
7195	Accounting Services	\$ 7,750.00	5.74%	\$ 8,000.00	5.15%
7220	Bank Charges & Fees	\$ 273.02	0.20%	\$ 15.00	0.01%
7230	Licenses & Permits	\$ 1,260.65	0.93%	\$ 600.00	0.39%
7250	Credit Card Commissions	\$ 3,805.36	2.82%	\$ 3,494.53	2.25%
7256	Employment Ads	\$ 45.00	0.03%	\$ 90.00	0.06%
7270	Dues & Subscriptions	\$ 46.95	0.03%	\$ 50.00	0.03%
7285	Key Man/General Liability Insurance	\$ 1,119.59	0.83%	\$ 1,275.00	0.82%
7290	Legal & Professional Services	\$ 15,000.00	11.11%	\$ -	0.00%
7320	Office Supplies & Postage	\$ 67.18	0.05%	\$ 155.31	0.10%
7350	Telephone/Internet/Cable	\$ 650.05	0.48%	\$ 650.00	0.42%
7360	Travel	\$ 137.75	0.10%	\$ 125.00	0.08%
7370	Meals & Entertainment	\$ -	0.00%	\$ -	0.00%
<b>Total General &amp; Administrative</b>		<b>\$ 31,202.34</b>	<b>23.10%</b>	<b>\$ 15,954.85</b>	<b>10.27%</b>
<b>Advertising &amp; Promotion</b>					
7400	Local Charitable Donations	\$ -	0.00%	\$ -	0.00%
7430	Local Advertising & Promotion	\$ -	0.00%	\$ -	0.00%
7435	Advertising & Marketing	\$ 214.20		\$ 500.00	0.32%
7460	Special Promotions	\$ -	0.00%	\$ -	0.00%
<b>Total Advertising &amp; Promotion</b>		<b>\$ 214.20</b>	<b>0.16%</b>	<b>\$ 500.00</b>	<b>0.32%</b>
<b>Repairs &amp; Maintenance</b>					
7500	Repairs & Maintenance	\$ 29.65	0.02%	\$ 1,553.13	1.00%
7620	R&M HVAC & Refrigeration	\$ 1,012.74	0.75%	\$ -	0.00%
7630	R&M - Plumbing	\$ 41.27	0.03%	\$ -	0.00%
7640	R&M - Electric	\$ -	0.00%	\$ -	0.00%
7650	R&M - Exterior/Structure	\$ 65.69	0.05%	\$ -	0.00%
7660	R&M - POS Systems	\$ -	0.00%	\$ -	0.00%
7695	Cleaning Service	\$ 4,375.00	3.24%	\$ 3,680.00	2.37%
7710	MC-HVAC & Refrigeration	\$ -	0.00%	\$ 625.00	0.40%
7720	MC-Other Equipment	\$ 2,026.50	1.50%	\$ 255.00	0.16%
7750	Pest Control	\$ 107.39	0.08%	\$ 85.00	0.05%
7785	Carpet/Rug/Floor Cleaning	\$ -	0.00%	\$ -	0.00%
<b>Total Repairs &amp; Maintenance</b>		<b>\$ 7,658.24</b>	<b>5.67%</b>	<b>\$ 6,198.13</b>	<b>3.99%</b>
<b>Utilities</b>					
7810	Electricity	\$ 2,438.67	1.81%	\$ 2,329.69	1.50%
7820	Natural Gas	\$ 799.62	0.59%	\$ 931.88	0.60%
7830	Water & Sewer	\$ 473.00	0.35%	\$ 465.94	0.30%
7840	Firewood	\$ -	0.00%	\$ 750.00	0.48%
<b>Total Utilities</b>		<b>\$ 3,711.29</b>	<b>2.75%</b>	<b>\$ 4,477.50</b>	<b>2.88%</b>
<b>Total Operating Expenses</b>		<b>\$ 57,626.98</b>	<b>42.67%</b>	<b>\$ 40,017.20</b>	<b>25.77%</b>

Other Income (Expenses)					
<b>5500</b>	Door Revenue	\$	-	0.00%	\$ - 0.00%
<b>5800</b>	Commission Income	\$	-	0.00%	\$ - 0.00%
<b>Total Other Income</b>		\$	-	0.00%	\$ - 0.00%
<b>Operating Income Before Bonus</b>		\$	(14,409.62)	-10.67%	\$ 13,476.48 8.68%
<b>6455</b>	Management Bonuses	\$	-	0.00%	\$ - 0.00%
<b>Restaurant Operating Income</b>		\$	(14,409.62)	-10.67%	\$ 13,476.48 8.68%
Facility Expenses					
<b>8010</b>	Rents	\$	28,412.47	21.04%	\$ 12,730.64 8.20%
<b>8015</b>	Common Area Maintenance	\$	2,203.99	1.63%	\$ 2,315.00 1.49%
<b>8020</b>	Property Insurance	\$	132.65	0.10%	\$ 132.00 0.08%
<b>8030</b>	Property Taxes	\$	2,535.83	1.88%	\$ 3,671.46 2.36%
<b>Total Facility Expenses</b>		\$	33,284.94	24.65%	\$ 18,849.10 12.14%
<b>Restaurant EBDIT</b>		\$	(47,694.56)	-35.32%	\$ (5,372.62) -3.46%